

TOPIC	GAAP REPORTING	SUB-SECTION 23.20.30
SECTION	COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)	ISSUANCE DATE June 30, 2011
SUB-SECTION	GAAP PACKETS	REVISED - 2018

GAAP PACKETS

The GAAP packet forms are spreadsheets created using Microsoft Excel. Each GAAP packet form has a form number, form name and a revision date in the upper left corner. The GAAP forms are available on the OFR website at: <http://www.dfa.ms.gov/dfa-offices/financial-reporting/>

PREPARING A GAAP PACKET

The following steps should be taken in the process of preparing a GAAP packet:

- Review each trial balance.
- Review accruals posted by OFR.
- Complete all supporting schedules. See section 27.30.05.
- Enter GAAP adjustments as Y0s or Y1s in MAGIC. See section 27.20.40.
- Review the trail balances after adjustments have been posted.
- Prepare other schedules. See section 27.40.05.
- Complete the agency checklist. See section 27.20.70.
- Submit all required funds and schedules to OFR.

SUBMISSION TO OFR

All required forms and supporting documentation should be submitted electronically to OFR at the following email address: financialreporting@dfa.ms.gov.